

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: 18-cv-07828;  
19-cv-01785; 19-cv-01867; 19-cv-01893;  
19-cv-01781; 19-cv-01783; 19-cv-01866;  
19-cv-01895; 19-cv-01794; 19-cv-01865;  
19-cv-01904; 19-cv-01798; 19-cv-01869;  
19-cv-01922; 19-cv-01800; 19-cv-01788;  
19-cv-01870; 18-cv-07827; 19-cv-01791;  
19-cv-01792; 19-cv-01928; 19-cv-01926;  
19-cv-01868; 18-cv-07824; 19-cv-01929;  
19-cv-01803; 19-cv-01806; 19-cv-01906;  
19-cv-01801; 19-cv-01894; 19-cv-01808;  
19-cv-01810; 19-cv-01809; 18-cv-04833;  
19-cv-01911; 19-cv-01898; 19-cv-01812;  
19-cv-01896; 19-cv-01871; 19-cv-01813;  
19-cv-01930; 18-cv-07829; 18-cv-04434;  
19-cv-01815; 19-cv-01818; 19-cv-01931;  
19-cv-01918; 19-cv-01873; 19-cv-01924;  
19-cv-10713; 21-cv-05339.

MASTER DOCKET

18-md-2865 (LAK)

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**STIPULATION AND [PROPOSED] ORDER REGARDING SCHEDULE  
FOR CHOICE OF LAW BRIEFS**

WHEREAS, on June 24, 2024, plaintiff Skatteforvaltningen (“SKAT”) filed its Memorandum of Law on Issues of Disputed Foreign Law and Choice of Law (ECF No. 1071), in which it argued that the Danish standard of proof applies to SKAT’s fraud and aiding and abetting fraud claims;

WHEREAS, on July 24, 2024, defendants filed their Memorandum of Law in Opposition to Plaintiff's Memorandum of Law (ECF No. 1114), in which they argued that New York's standard of proof applies to SKAT's fraud and aiding and abetting fraud claims;

WHEREAS, on November 19, 2024, the Court issued its Order (ECF No. 1234) requesting that the parties submit supplemental briefing on the question whether New York or Danish law governs the burden of proof for SKAT's fraud claims and directing the parties to agree to a briefing schedule providing for the filing of the final brief on or before January 3, 2025;

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned counsel for the parties that:

1. Plaintiff SKAT shall submit its brief of no more than ten pages on or before December 11, 2024.
2. Defendants shall submit a response brief of no more than ten pages on or before January 3, 2025.

Dated: New York, New York  
November 27, 2024

By: /s/ Marc A. Weinstein  
Marc A. Weinstein  
HUGHES HUBBARD & REED LLP  
One Battery Park Plaza  
New York, NY 10004-1482  
Telephone: (212) 837-6000  
Fax: (212) 422-4726  
marc.weinstein@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*

By: /s/ Sharon L. McCarthy  
*(e-signed with consent)*  
Sharon L. McCarthy  
Nicholas S. Bahnsen  
Daniel C. Davidson  
KOSTELANETZ LLP  
7 World Trade Center, 34<sup>th</sup> Floor  
New York, New York 10007  
Telephone: (212) 808-8100  
smccarthy@kostelanetz.com

*Counsel for Defendants John van Merkensteijn, III, Elizabeth van Merkensteijn, Azalea Pensión Plan, Basalt Ventures LLC Roth 401(K) Plan, Bernina Pension Plan, Bernina Pension Plan Trust, Michelle Investments Pension Plan, Omineca Pension Plan, Omineca Trust, Remece Investments LLC Pension Plan, Starfish Capital Management LLC Roth 401(K) Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(K) Plan, Xiphias LLC Pension Plan*

By: /s/ Peter G. Neiman  
(e-signed with consent)

Peter G. Neiman  
Andrew Dulberg  
WILMER CUTLER PICKERING  
HALE AND DORR LLP  
7 World Trade Center  
250 Greenwich Street  
New York, NY 10007  
Telephone: (212) 230-8800  
Peter.Neiman@wilmerhale.com

*Attorneys for Richard Markowitz, Jocelyn Markowitz, Avanix Management LLC Roth 401(K) Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, RJM Capital Pension Plan, RJM Capital Pension Plan Trust, Routt Capital Pension Plan, Routt Capital Trust*

By: /s/ David L. Goldberg  
(e-signed with consent)

David L. Goldberg  
Michael M. Rosensaft  
KATTEN MUCHIN ROSENMAN LLP  
50 Rockefeller Plaza  
New York, NY 10020  
Telephone: (212) 940-8800  
david.goldberg@katten.com

SO ORDERED

LEWIS A. KAPLAN, USDJ

1/3/24

*Attorneys for Defendants Robert Klugman, RAK Investment Trust, Aerovane Logistics LLC Roth 401K Plan, Edgepoint Capital LLC Roth 401K Plan, Headsail Manufacturing LLC Roth 401K*